

March 5, 2021

VIA ELECTRONIC FILING

Ms. Jocelyn G. Boyd
Chief Clerk and Administrator
The Public Service Commission of South Carolina
Synergy Business Park
101 Executive Center Drive
Columbia, South Carolina 29210

**Re: Docket No. 2020-247-A
Public Service Commission Review of South Carolina Code of Regulations
Chapter 103 Pursuant to S.C. Code Ann. Section 1-23-120(J)**

Dear Ms. Boyd:

Piedmont Natural Gas Company, Inc. (“Piedmont”) is submitting this letter in response to the request made by the Clerk’s Office of the South Carolina Public Service Commission (the “Commission”) for feedback regarding Piedmont’s preferred filing requirements and format if the Commission were to adopt Minimum Filing Requirements (“MFRs”) for future rate application filings in South Carolina. Piedmont appreciates the opportunity to provide input in this process and respectfully submits the following comments.

As an initial matter, Piedmont would like to state its agreement with the comments and recommendations filed jointly today by Duke Energy Carolinas, LLC (“DEC”) and Duke Energy Progress, LLC (“DEP”). In addition, Piedmont states as follows:

Piedmont routinely provides robust MFRs, referred to as the NC G-1, in North Carolina general rate case proceedings and Piedmont would appreciate the Commission’s consideration of adopting MFRs similar to the NC G-1 for gas utilities in South Carolina. A copy of the NC MFRs is attached hereto as Attachment A. Piedmont notes that the NC G-1 is similar in many respects to the E-1 filed by electric utilities in North Carolina. Piedmont’s most recent submission was made April 1, 2019 in NCUC Docket Number G-9, Sub 743 which can be accessed via the NCUC’s website.

Further, Piedmont notes that several items in the MFRs used in Florida and Arkansas do not pertain to natural gas local distribution companies (“LDCs”). For instance, MFR items such as Line 123 on the list (Revenue From Sale Of Electricity By Rate Schedule), Line 126 (Revenue By Rate Schedule-Lighting Schedule Calculation) and Line 129 (Customers By Voltage Level), if adopted by the Commission, would need to be modified to apply to the natural gas LDCs, or deleted as not applicable to natural gas companies.

Piedmont looks forward to continuing to engage with the Clerk’s Office and the parties to this docket in a collaborative fashion. If you have any questions regarding these comments, you may reach me at the number shown above.

Sincerely,

/s/ T. Richmond McPherson III

T. Richmond McPherson III

TRM/rkg

cc: Parties of Record
Office of Regulatory Staff
Bruce Barkley
Pia Powers
James H. Jeffries IV

ATTACHMENT A

**GENERAL RATE CASE
MINIMUM FILING REQUIREMENTS
FOR NATURAL GAS UTILITIES
Revised October 10, 2002**

1. **Comparative Financial Statements.** Provide in comparative form, a total company income statement, a statement of cash flows, and a balance sheet for the test year and the 12-month period immediately preceding the test year.
2. **Trial Balance.** Provide a trial balance as of the last day of the test year. All income statement accounts should present activity for twelve (12) months showing account number, account title, and amount. Accounts maintained on a total company basis and accounts maintained on a jurisdictional basis (indicate jurisdiction) should be clearly identified and the balances in each control account and all underlying subaccounts per the applicant's books should be presented. Any differences between the amounts contained in this item and Item 1 should be reconciled and explained in sufficient detail.
3. **Cost of Service Studies and Rate Design.** Provide the following information:
 - a. A complete copy of the pro forma end-of-period cost-of-service study under present rates utilized by the applicant for rate design purposes, including all supporting schedules used to determine revenues, expenses, and rate base for each customer class.
 - b. A complete copy of the proforma cost-of-service study under proposed rates utilized by the applicant for rate design purposes, including all supporting schedules used to determine revenues, expenses, and rate base for each customer class.
 - c. Workpapers setting forth the per books amount and adjustment to book amount components for each line item reflected in the cost-of-service studies provided in response to b. and c. above.
 - d. All other workpapers, assumptions, and calculations used in the preparation of the cost-of-service studies provided in a. and b. above. These workpapers should include, but not be limited to, 1) calculations of peak day demand and three-day sustained peak for the test period; 2) all customer and demand cost component calculations for Account Nos. 376 and 380 (mains and services) used in the Utility Plant Expense schedules; and 3) a complete derivation of each allocation factor utilized in the cost-of-service studies.
 - e. A detailed analysis of how the proposed unit fixed gas cost recovery rates were developed for each customer class and declining rate block, if applicable.

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MINIMUM FILING REQUIREMENTS
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f. The "R_i" factors that are to be used in conjunction with the Weather Normalization Adjustment mechanism formula.

g. All workpapers assumptions and calculations used to determine the number of customer bills, amount of facility charges, volumetric structuring (i.e. declining block determination, if any) amount of demand charges, and amount of revenues for new rate schedules or rate schedule reclassifications related to the rate design changes proposed by the Company. This section should include a reconciliation of how customer bills and volumes transition from the existing proforma end of period rate design into any new proposed rate design.

4. **Adjustments to Book Amounts.** Provide the following information related to the applicant's adjustments to its North Carolina per books amounts:

a. The detailed workpapers showing the calculations supporting all accounting, pro forma, end-of-period and proposed rate adjustments in the rate case application to revenue, expense, investment, and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment, including the reason why each adjustment is required. Explain all components used in each calculation. Index each calculation to the accounting, pro forma, end-of-period, or proposed rate adjustment which it supports.

b. The derivation for end-of-period rates by rate class showing any temporary increments and/or decrements which have been removed for purposes of calculating end-of-period rates. Indicate the effective date of the end-of-period rates and a description of any temporary increments and/or decrements.

c. The detailed information supporting the calculation of the purchased gas costs and the volumes related to all of its services. The information should include, but is not limited to, a description of each service, monthly demand quantities, annual quantities, unit costs, seasonal characteristics, availability in number of days, and the percentage allocated to North Carolina operations, if applicable. If allocation percentages apply, workpapers should be included presenting the calculations for all jurisdictional allocation factors used to allocate amounts to North Carolina.

d. All the necessary data from which growth factors were derived. Describe the growth factor method(s) utilized and how the data was utilized in calculating growth factors.

e. The backup data from which annual volumes were derived for purposes of generating end-of-period revenues.

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5. **Jurisdictional Allocation Study.** (Required only for utilities that do not maintain account balances specific to North Carolina operations.) Provide a study with supporting calculations and workpapers which shows how the amounts presented in the Trial Balance (Item 2) were allocated or assigned to determine the North Carolina per books amounts reflected in the applicant's accounting exhibits. Workpapers should include the calculations of all jurisdictional allocation factors used in the study.
6. **Weather Normalization.** Provide the following information:
- a. The weather normalization program from which the normalized volumes were derived.
 - b. The weather normalization statistics for the test year in the computer record layout format described in Format 6. The data should reflect the consumption that varies with weather, but air conditioning consumption should be omitted from these records, if possible. The records should be categorized by rate class or rate schedule within district, within billing cycle, within month, and within year. "District" is any numerical designation of the district offices within a weather bureau sub-area. The month field should correspond to the month of the majority of the billing cycle read dates. The data should be on a high density 3.5" diskette and should not be packed or signed.
 - c. A list identifying the district offices by weather bureau, and a table showing the read dates for each month of the test year consumption by cycle, including the month prior to and the month after the test year.
7. **Operation and Maintenance Expenses.** Provide the following analyses of O&M expenses:
- a. A schedule showing a comparison of the balance in the North Carolina operation and maintenance expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in the applicant's chart of accounts. See Format 7.
 - b. A schedule in comparative form showing the North Carolina operation and maintenance expense account balances for the test year and each of the five years preceding the test year.
8. **Payroll.** Provide the payroll and employee information specified in Format 8.

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MINIMUM FILING REQUIREMENTS
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9. **Employee Benefits.** Provide the information specified in Format 9. Employee benefits for purposes of this response includes all forms of employee compensation, except wages and salaries.

10. **Uncollectibles.** Provide the following information related to uncollectible accounts for the test year and the five preceding calendar years (taxable year acceptable) for gas operations only:

- a. Reserve account balance at the beginning of year.
- b. Charge to reserve account (accounts charged off).
- c. Credits to reserve account.
- d. Current year provision.
- e. Reserve account balance at the end of the year.
- f. Percent of provision to total revenue.
- g. An explanation of the method used to calculate the annual uncollectibles provision.

11. **Miscellaneous General Expenses.** Provide an analysis of Account 930 - Miscellaneous General Expenses, for the test year. This data should be presented in Format 11. Workpapers provided in support of the analysis should be organized by type of expense and should show, at a minimum, the date, vendor, reference (i.e., voucher no., etc.) dollar amount, and brief description of each expenditure. (Detailed analysis is not required for amounts of less than \$10,000 provided the items are grouped by classes as shown in Format 11).

12. **Advertising Expenses.** Provide an analysis of advertising expenses for the test year. This data should be presented in Format 12. Workpapers provided in support of the analysis should be organized by type of media and, at a minimum, should show the date, vendor, reference (i.e., voucher no., etc.) total company amount, North Carolina operations amount, brief description of each expenditure, and the purpose of each expenditure. (Detailed analysis is not required for amounts of less than \$10,000 provided the items are grouped by classes as shown in Format 12).

13. **Industry Association Dues.** Provide the following information pertaining to industry association dues:

- a. A schedule of the amount and account charged for all industry association dues accrued during the test year.
- b. Justification for inclusion of the dues in the company's cost of service.

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MINIMUM FILING REQUIREMENTS
FOR NATURAL GAS UTILITIES
Revised October 10, 2002**

- c. Explanation of the use of the dues by the Association receiving the dues.
 - d. Explanation of purpose and objectives of the association receiving dues from the Company.
14. **Lobbying.** Provide a statement describing the applicant's lobbying activities and a schedule showing the name of the individual, the individual's salary, and all company-paid or reimbursed expenses or allowances, and the account charged for all personnel for whom a principal function is that of lobbying, whether it be lobbying on the local, state, or national level.
15. **Other Income Deductions.** Provide an analysis of Account 426 - Other Income Deductions for the test year in Format 15.
16. **General Taxes.** Provide the following information pertaining to general taxes:
- a. The quarterly North Carolina gross receipts tax returns for each quarter during the test year.
 - b. An analysis of general taxes in Format 16.
17. **Income Taxes.** Provide the following income tax information:
- a. A calculation of Federal and state income tax expense per books for the test year as shown in Format 17.
 - b. A copy of the applicant's Federal and state income tax returns for the taxable year ended during the test year, including supporting schedules.
 - c. Analyses of accumulated deferred income taxes by tax difference item as of the end of the test year, the end of the most recently concluded fiscal year, and projected through the end of the current fiscal year.
 - d. A narrative description of each deferred tax item reflected in 17c.
18. **Gas Plant in Service.** Provide a statement of North Carolina gas plant in service for the test year. This data should be presented in Format 18.
19. **AFUDC.** Provide the following information pertaining to the calculation of the Allowance for Funds Used During Construction (AFUDC):

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a. A calculation of the rate or rates used to capitalize the AFUDC for the test year and the three preceding calendar years and a brief description of each item entering into the calculation of the rate or rates.

b. An explanation of the mechanics of the AFUDC accrual procedures, including the items to which the rate is applied.

20. Acquisition Adjustments. Provide the following information related to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise:

a. The journal entries relating to any such transactions entered into since the end of the test year in the last rate case, a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of gas plant, the amortization period, and the unamortized balance at the end of the test year.

b. A brief explanation of the plant acquisition adjustments currently being amortized.

21. Property Held for Future Use. Provide the following information for each item of gas property held for future use at the end of the test year with a cost of \$1,000 or more:

- a. Description of property.
- b. Location.
- c. Date purchased.
- d. Cost.
- e. Estimated date to be placed in service.
- f. Brief description of its intended use.

22. Accumulated Depreciation. Provide a statement of North Carolina accumulated depreciation related to gas plant in service for the test year. This data should be presented in Format 22.

23. Gas in Storage. Provide the following information pertaining to gas in storage:

a. A calculation of the amount of gas in storage reflected in the applicant's rate base. Workpapers should include the calculations for all jurisdictional allocation factors used to allocate amounts to North Carolina.

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b. A calculation of the thirteen-month average of the dekatherms of gas stored for each of the applicant's gas inventories during the test year.

24. **Materials and Supplies.** Provide the following information pertaining to materials and supplies:

a. A calculation of the materials and supplies component of the applicant's rate base. Workpapers should include the calculations for all jurisdictional allocation factors used to allocate amounts to North Carolina.

b. A calculation of the test year thirteen-month average for each materials and supplies account.

25. **Accounts Payable.** Provide a schedule calculating the thirteen-month averages of North Carolina accounts payable related to O&M expenses, plant, construction work in progress, and materials and supplies for the test year in Format 25.

26. **Lead/Lag Study.** Provide the following:

a. A fully documented lead/lag study.

b. Workpapers supporting the North Carolina per books amounts reflected in the calculation of lead/lag study cash working capital.

c. Workpapers supporting the calculation of each lead or lag day used in the lead/lag study.

27. **Customer Deposits.** Provide the following information pertaining to customer deposits:

a. A summary of customer deposits as specified in Format 27.

b. A description of the method and frequency of computing and recording interest on customer deposits and the method and frequency of refunding customer deposits.

28. **Miscellaneous Rate Base Items.** Provide the test year North Carolina (allocate if necessary) thirteen-month average calculation for each account included in the applicant's rate base, except for gas plant in service, accumulated depreciation, gas in storage, materials and supplies, customer deposits, and accumulated deferred income taxes. For amounts allocated to North Carolina, explain how the amounts were

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allocated. Workpapers should include the calculations of all jurisdictional allocation factors used to allocate amounts to North Carolina.

29. **Affiliates.** Provide the following information regarding the applicant's affiliates (parent, associates, subsidiaries, joint ventures and non-utility divisions):

a. The name of each affiliate and the identity of each business unit operating within that affiliate.

b. For each subsidiary, joint venture, and non-utility division, the date of the initial investment in the affiliate by the applicant, the amount(s) by type(s) of investment(s) (common stock, preferred stock, long-term debt, etc.) in the affiliate during the test year and the prior year, a description of how the income from the affiliate is reflected in the reports filed with the Commission and the stockholders, and a schedule of all dividends or income of any type received by the applicant from each subsidiary and joint venture during the test year and preceding year.

c. The corporate officer information specified in Format 29c for each subsidiary, joint venture and non-utility division.

d. A comparative balance sheet and a comparative income statement for the test year and the preceding year for each affiliate.

e. The information related to the per books allocation of joint property and joint expenses between utility and non-utility operations specified in Format 29e. Workpapers in support of the analysis should be included.

f. The information on intercompany billings and transfers from the utility to each affiliate specified in Format 29f.

g. The information on intercompany billings and transfers to the utility from each affiliate specified in Format 29g.

30. **Stockholder Reports.** Provide the three (3) most recent annual reports to stockholders, the three (3) most recent statistical supplements if not included in the annual reports, and subsequent quarterly reports to stockholders.

31. **Financial Forecasts.** Provide the following financial statements and information comparing forecasted amounts for the current fiscal year with actual amounts for the most recently concluded fiscal year:

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- a. Pro Forma Income Statement.
- b. Pro Forma Balance Sheet.
- c. Pro Forma Statement of Cash Flows.

32. **Capital Budgeting Forecast.** Provide a forecast of the applicant's capital (construction) budget by year for the current fiscal year and the next three (3) years. This forecast should include projections by major plant category for the current fiscal year and by major plant category, as available, for the three (3) subsequent years.

33. **Subsequent Events.** Provide any information, as soon as it is known, which would have a material effect on net operating income, rate base, and cost of capital which occurred after the test year and was not incorporated in the filed testimony and exhibits.

34. **Capital Structure.** Provide the capital structure information as indicated below. The capital structure information should include the amount of each class of capital, the total amount of capitalization, and the percentage that each class of capital represents of total capitalization. All data and assumptions necessary to develop the forecast must be provided.

- a. The capital structure at the end of each fiscal year since the last rate case, if not included in the statistical supplement in Item 30.
- b. The capital structure at the end of latest available quarter.
- c. The capital structure at end of the test period.
- d. The balances of long-term debt, preferred stock and common stock capital for each month of the test year.
- e. A forecast of the capital structure as of the end of the current fiscal year and for the end of both the first and second quarters of the next fiscal year.
- f. A statement of the Company's capital structure objectives for two and three beyond the most recently concluded fiscal year.

35. **Long-Term Debt.** Provide the following information pertaining to long-term debt:

- a. The (1) date of maturity, (2) date of issue, (3) amount outstanding, (4) coupon interest rate, (5) cost rate at issue, (6) cost rate of debt in Format 35, (7) issuance costs, (8) bond rating at the time of issue (Standard & Poor's, Moody's, etc.),

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and (9) the type of obligation for all outstanding issues of long-term debt as of end of the latest fiscal year and at the end of the test period.

b. The calculations of the embedded cost of long-term debt at the end of the two (2) most recently concluded fiscal years and at the end of the test period. The methodology used here should be the same as that used to derive the embedded cost of debt component of the applicant's cost of capital in this proceeding.

c. The projected amounts of outstanding long-term debt for existing issuances as of the end of the current fiscal year and the following fiscal year.

d. The projected debt maturities, sinking fund funds and other requirements for the 24 months after the most recently concluded fiscal year.

e. The date, amount, and approximate yield for each new issue of long-term debt anticipated by the Company during the 24 months after the most recently concluded fiscal year.

36. **Short-Term Debt.** Provide the following information pertaining to short-term debt:

a. A calculation of the average and end-of-period short-term composite interest cost rates. Supply supporting calculations.

b. The amount of short-term borrowing by month for the test year.

c. The amount of interest on short-term borrowing by month for the test year.

d. A forecast of the amount of short-term borrowing and related interest by month for the current fiscal year, which should include available actual data and projections for the remaining months.

e. A forecast of the amount of short-term borrowing and related interest at the end of the first quarter and second quarter of the next fiscal year (beyond the current fiscal year).

37. **Interest Coverage Ratios.** Provide the following interest coverage ratio information:

**GENERAL RATE CASE
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a. The computation of fixed charge coverage ratios (SEC Method, PRETAX, including Short-Term Debt payments) at the end of each of the five most recent prior years.

b. Calculations of the proforma coverage ratios for the next 12-and 24-month periods assuming current rates remain in effect.

c. Calculations of the proforma coverage ratios for the next 12-and 24-month periods assuming proposed rates are put into effect at the end of the six-month waiting period and are allowed to stand.

38. Preferred Stock. Provide the following information pertaining to issuances of preferred stock:

a. The (1) date of issue, (2) amount sold, (3) amount outstanding, (4) dividend rate, (4) convertibility features, and (5) cost rate at issue for all outstanding issues of preferred stock as of end of the latest fiscal year and at the end of the test period.

b. The calculations of the embedded cost of preferred stock at the end of each of the two (2) most recently concluded fiscal years and at the end of the test period. The methodology used here should be the same as that used to derive the embedded cost of preferred stock component of the applicant's cost of capital in this proceeding

c. A description of each new issues of preferred stock anticipated by the Company for the 24 months after the most recently concluded fiscal year. This description should include approximate (1) dates, (2) amounts, and (3) dividend rates for new issues.

39. Common Stock. Provide the following information pertaining to issuances of common stock:

a. The (1) date of issue, (2) number of shares issued, (3) date of announcement and registration, (3) price per share (net to company), (4) price per share to the public, (5) book value per share at the time of issue, (6) the selling expenses as percent of gross issue amount, and (7) the net proceeds to the company for all issues of common stock in the primary market during the most recent five (5) year period.

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b. A description of each major common stock issuance anticipated by the Company for the 24 months after the most recently concluded fiscal year. This description should include the approximate (1) date of issue, (2) net proceeds to the Company, and (3) total number of shares.

c. For the most recent five (5) year period available, through the latest available quarter, the (1) average number of shares of common outstanding for each quarter, (2) book value at the end of quarter, (3) quarterly and annual earnings per share, (4) declared quarterly and annual dividend rates per share, (5) annual rate of return on average common equity, (6) annual rate of return on year-end common equity, and (7) annual rate of return on North Carolina retail operations (for years available).

40. **Retained Earnings.** Provide a detailed analysis of the retained earnings account for the test period and 12-month period immediately preceding the test period.

For the Test Year Ended _____
North Carolina Operations

[illegible]

[illegible]

COMPANY NAME
Docket No. _____
PAYROLL AND NUMBER OF EMPLOYEES
For the Test Year Ended _____ and the Prior Two 12 Month Periods
Total Company

Line No.	Item (a)	Test Year		Prior Year		Second Most Recent Year	
		Amount (b)	% of Total Payroll (c)	Amount (b)	% of Total Payroll (c)	Amount (b)	% of Total Payroll (c)
1.	<u>O&M Expenses:</u>						
2.	Production						
3.	Other Gas Supply						
4.	Other Storage						
5.	Transmission						
6.	Distribution						
7.	Customer Accounts						
8.	Customer Service						
9.	Sales Promotion						
10.	Administrative & General						
11.	Total O&M Expense						
12.	<u>Clearing Accounts:</u>						
13.	Stores						
14.	Transportation						
15.	Materials						
16.	Other (describe each item)						
17.	Total Clearing Accounts						
18.	<u>Other:</u>						
19.	Merchandising & Jobbing						
20.	Construction						
21.	Other Non-Utility						
22.	Total Other						
23.	Total Payroll		100.00%		100.00%		100.00%
24.	Number of Employees at Year-End						
25.	Average Number of Employees						

COMPANY NAME
Docket No. _____
ANALYSIS OF EMPLOYEE BENEFITS
For the Test Year Ended _____

Line No.	Item (a)	O&M Expenses 1/		Construction (d)	Merchandising & Jobbing (e)	Other Non-Utility (f)	Clearing Accounts (g)	Total (h)
		North Carolina (b)	Other Jurisdictions (c)					
1.	Health insurance							
2.	Life insurance							
3.	Pensions							
4.	Postretirement benefits (OPEB)							
5.	Payroll investment plans (401K)							
6.	Supplemental executive benefits							
7.	Other employee benefits:							
8.	(Itemize)							
9.	Total							

1/ The amounts reflected for charges to O&M expenses should be net of administrative transfers.

COMPANY NAME
Docket No. _____
ACCOUNT 930 - MISCELLANEOUS GENERAL EXPENSES
For the Test Year Ended _____
North Carolina Operations

Line No.	Item (a)	Total Company (b)	NC Operations (c)	[1]
1.	Industry Association Dues			
2.	Stockholder and Debt Servicing Expenses			
3.	Institutional Advertising			
4.	Conservation Advertising			
5.	Directors' Fees and Expenses			
6.	Dues and Subscriptions			
7.	Other (itemize)			
8.	Total			

[1] Indicate the allocation methodology.

COMPANY NAME
Docket No. _____
Summary of Advertising Expenses
For the Test Year Ended _____
North Carolina Operations

Line No.	Item (a)	Total Company			NC Operations [1]		
		Acct 909 (b)	Acct 913 (c)	Other - specify (d)	Acct 909 (e)	Acct 913 (f)	Other - specify (g)
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Outdoor Advertising						
6.	Bill inserts						
7.	Direct Mail						
8.	Sales Promotion						
9.	Sales Aids						
10.	Yellow Pages						
11.	Miscellaneous						
12.	Total						

[1] Indicate allocation methodology.

COMPANY NAME
Docket No. _____
ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS
For the Test Year Ended _____

Line No.	Item (a)	Amount (b)
1.	Donations	
2.	Civic Activities	
3.	Lobbying	
4.	Country Club Dues	
5.	Penalties and Fines	
6.	Other (specify each major category)	
3.	Total	

COMPANY NAME
Docket No. _____
ANALYSIS OF GENERAL TAXES
For the Test Year Ended _____

Line No.	Item (a)	Charged to Expenses (b)	Charged to Construction (c)	Charged to Other Accounts (2) (d)	Amount Accrued (e)	Amount Paid (f)
1.	North Carolina:					
2.	Gross receipts (1)					
3.	Ad Valorem					
4.	Payroll (Employer's Portion)					
5.	Other taxes					
6.	Total North Carolina					
7.	Other Jurisdictions					
8.	Total					

(1) Actual payments applicable to the liability accrued for the test year should be shown in Column (f).

(2) Explain items in this column.

COMPANY NAME
Docket No. _____
CALCULATION OF STATE AND FEDERAL INCOME TAXES
For the Test Year Ended _____

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				North Carolina (d)	Other Jurisdictions (e)
1.	Net income per books				
2.	Add income taxes:				
3.	A. Federal income tax - current				
4.	B. Federal income tax - deferred				
5.	C. Investment tax credit amortization				
6.	D. State income tax - current				
7.	E. State income tax - deferred				
8.	Total				
9.	<u>Flow through items</u>				
10.	Additions:				
11.	(Itemize)				
12.	Deductions:				
13.	(Itemize)				
14.	Book state taxable income				
15.	<u>State Income Tax</u>				
16.	State income tax at statutory rate (L14 x tax rate)				
17.	State income tax adjustments:				
18.	(Itemize)				
19.	State income tax expense per books				
20.	<u>Federal Income Tax</u>				
21.	Book state taxable income				
22.	Adjustments for book federal taxable income:				
23.	(Itemize)				
24.	Estimated state income taxes				
25.	Book federal taxable income				
26.	Federal income tax at statutory rate (L25 x tax rate)				
27.	Federal income tax adjustments:				
28.	(Itemize)				
29.	Amortization of investment tax credit				
30.	Federal income tax expense per books				

COMPANY NAME
Docket No. _____
STATEMENT OF GAS PLANT IN SERVICE
For the Test Year Ended _____
North Carolina Operations

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)
	<u>Intangible Plant</u>					
301	Organization					
302	Franchises and Consents					
303	Miscellaneous Intangible Plant					
	Total Intangible Plant					
	<u>Gas Production Plant</u>					
304.1	Land					
311.0	Liquefied Pet. Gas Equipment					
	Total Gas Production Plant					
	<u>Other Storage Plant</u>					
360	Land					
361	Structures and Improvements					
362	Gas Holders					
363	Purification Equipment					
363.1	Liquefaction Equipment					
363.2	Vaporizing Equipment					
363.3	Compressor Equipment					
363.4	Measuring & Reg. Equipment					
363.5	Other Equipment					
	Total Other Storage Plant					
	Total Nat. Gas Storage Plt.					
	<u>Transmission Plant</u>					
365.1	Land and Land Rights					
365.2	Structures and Improvements					
367	Mains					
368	Compressor station Equipment					
369	Measuring and Reg. Sta. Equipment					
370	Communication Equipment					
371	Other Equipment					
	Total Transmission Plant					
	<u>Distribution Plant</u>					
374	Land and Land Rights					
375	Structures and Improvements					
376	Mains					

COMPANY NAME
Docket No. _____
STATEMENT OF GAS PLANT IN SERVICE
For the Test Year Ended _____
North Carolina Operations

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
377	Compressor Station Equipment					
378	Meas. and Reg. Sta. Equip. - General					
379	Meas. and Reg. Sta. Equip. - city Gate					
380	Services					
380.2	House Piping					
381	Meters					
381.1	Meter Accessories					
383	House Regulators					
384	House Reg. Installations					
385	Industrial Meas. and reg. Sta. Equip.					
386	Other Prop. on Customers' Premises					
387	Other Equipment					
	Total Distributions Plant					
	<u>General Plant</u>					
389	Land and Land Rights					
390	Structures and Improvements					
391	Office Furniture and Equipment					
392	Transportation Equipment					
393	Stores Equipment					
394	Tools, Shop, and Garage Equipment					
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment					
398	Miscellaneous Equipment					
399	Other Tangible Property					
	Total General Plant					
	Total (Accounts 101 and 106)					

COMPANY NAME
Docket No. _____
STATEMENT OF ACCUMULATED DEPRECIATION
For the Test Year Ended _____
North Carolina Operations

Plant Account Number	Description	Beginning Balance	Provision	Salvage	Retirements	Cost of Removal	Adjustments and Transfers	Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	<u>Gas Production Plant</u>							
304.1	Land							
311.0	Liquefied Pet. Gas Equipment							
	Total Gas Production Plant							
	<u>Other Storage Plant</u>							
360	Land							
361	Structures and Improvements							
362	Gas Holders							
363	Purification Equipment							
363.1	Liquefaction Equipment							
363.2	Vaporizing Equipment							
363.3	Compressor Equipment							
363.4	Measuring & Reg. Equipment							
363.5	Other Equipment							
	Total Other Storage Plant							
	Total Nat. Gas Storage Plt.							
	<u>Transmission Plant</u>							
365.1	Land and Land Rights							
365.2	Structures and Improvements							
367	Mains							
368	Compressor station Equipment							
369	Measuring and Reg. Sta. Equipment							
370	Communication Equipment							
371	Other Equipment							
	Total Transmission Plant							
	<u>Distribution Plant</u>							
374	Land and Land Rights							
375	Structures and Improvements							
376	Mains							
377	Compressor Station Equipment							
378	Meas. and Reg. Sta. Equip. - General							
379	Meas. and Reg. Sta. Equip. - City Gate							
380	Services							
380.2	House Piping							
381	Meters							
381.1	Meter Accessories							

COMPANY NAME
Docket No. _____
STATEMENT OF ACCUMULATED DEPRECIATION
For the Test Year Ended _____
North Carolina Operations

Plant Account Number	Description	Beginning Balance	Provision	Salvage	Retirements	Cost of Removal	Adjustments and Transfers	Ending Balance
383	House Regulators							
384	House Reg. Installations							
385	Industrial Meas. and reg. Sta. Equip.							
386	Other Prop. on Customers' Premises							
387	Other Equipment							
	Total Distributions Plant							
	<u>General Plant</u>							
389	Land and Land Rights							
390	Structures and Improvements							
391	Office Furniture and Equipment							
392	Transportation Equipment							
393	Stores Equipment							
394	Tools, Shop, and Garage Equipment							
395	Laboratory Equipment							
396	Power Operated Equipment							
397	Communication Equipment							
398	Miscellaneous Equipment							
399	Other Tangible Property							
	Total General Plant							
	Total Accumulated Depreciation							

COMPANY NAME
Docket No. _____
SUMMARY OF ACCOUNTS PAYABLE
For the Test Year Ended _____
North Carolina Operations

Line No.	Month (a)	Accounts Payable by Category					Total (g)
		O&M Expenses 1/ (b)	Plant 1/ (c)	CWIP 1/ (d)	Materials & Supplies 1/ (e)	Other 1/ (f)	
1.	Balance beginning of test year						
2.	1st Month						
3.	2nd Month						
4.	3rd Month						
5.	4th Month						
6.	5th Month						
7.	6th Month						
8.	7th Month						
9.	8th Month						
10.	9th Month						
11.	10th Month						
12.	11th Month						
13.	12th Month						
14.	Total (L1 through L13)						
15.	Average balance (L14/13)						

1/ If the amounts must be allocated to North Carolina, the allocation factor and/or method used to to determine the North Carolina amounts should be indicated in a footnote.

COMPANY NAME
Docket No. _____
SUMMARY OF CUSTOMER DEPOSITS
For the Test Year Ended _____
North Carolina Operations

Line No.	Month (a)	Balance (d)
1.	Balance beginning of test year	
2.	1st Month	
3.	2nd Month	
4.	3rd Month	
5.	4th Month	
6.	5th Month	
7.	6th Month	
8.	7th Month	
9.	8th Month	
10.	9th Month	
11.	10th Month	
12.	11th Month	
13.	12th Month	
14.	Total (L1 through L13)	
15.	Average balance (L14/13)	
16.	Number of deposits on hand end of test year	
17.	Average amount of deposit (L15, Column (d)/Line 16)	
18.	Interest paid during test period	
19.	Interest accrued during test period	
20.	Interest rate	

COMPANY NAME
Docket No. _____
CORPORATE OFFICERS
For the Test Year Ended _____

NAME OF AFFILIATE

Line No.	Name	Position Held		Compensation	
		With Affiliate	With Applicant	Paid by the Affiliate	Allocated from the Applicant
1.	(List each officer)				
2.					
3.					
4.					
5.					
6.					

COMPANY NAME
Docket No. _____
Allocation of Joint Property and Expenses to Utility and Non-Utility Operations
For the Test Year Ended _____

Line No.	Description (a)	Total Company (b)	Utility Operations (c)	Non-Utility Operations			Allocation Basis Used (g)
				Affiliate #1 (d)	Affiliate #2 (e)	Affiliate #3 (f)	
1.	<u>Joint Property:</u>						
2.	(Itemize)	\$	\$	\$	\$	\$	
3.							
4.	<u>Joint Expenses:</u>						
5.	(Itemize)						
6.							

COMPANY NAME
Docket No. _____
Intercompany Billings and Transfers
from the Utility to the Affiliate
For the Test Year Ended _____

Line No.	Type of Billing or Transfer (a)	Affiliated Companies			
		Name of Affiliate #1 (b)	Name of Affiliate #2 (c)	Name of Affiliate #3 (d)	Name of Affiliate #4 (e)
1.	(Itemize)				
2.					
3.					
4.					
5.					
6.					
7.	Total				

COMPANY NAME
Docket No. _____
Intercompany Billings and Transfers
from the Affiliate to the Utility
For the Test Year Ended _____

Line No.	Type of Billing or Transfer (a)	Affiliated Companies			
		Name of Affiliate #1 (b)	Name of Affiliate #2 (c)	Name of Affiliate #3 (d)	Name of Affiliate #4 (e)
1.	(Itemize)				
2.					
3.					
4.					
5.					
6.					
7.	Total				

COMPANY NAME
Docket No.
Cost Rate of Long-Term Debt

[illegible]

Carrying Value: $\text{Column (F)} = \text{Column(D)} - \text{Column(E)}$
 Coupon Interest Expense: $\text{Column(G)} = \text{Coupon Interest Rate} * \text{Column(D)}$
 Total Interest Expense: $\text{Column(I)} = \text{Column(G)} + \text{Column(H)}$
 Cost Rate of Debt: $\text{Column (J)} = \text{sum of Column(I)} / \text{sum of Column(F)}$